IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 22ND FEBRUARY 2007 / 3RD PHALGUNA 1928

OP.No. 13630 of 2001(V)

PETITIONER:

SISTER ALICE SANITTA,
MOTHER SUPERIOR, AMALA BHAVAN,
IKKARA CHIRA, PULIKKUTTISSERRY P.O.,
AYMANAM, KOTTAYAM DISTRICT.

BY ADV. SRI.ABRAHAM K.JOHN

RESPONDENTS:
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1. **THE VILLAGE OFFICER, AYMANAM VILLAGE,**
   AYMANAN P.O., KOTTAYAMA DISTRICT.

2. **THE TAHSILDHAR,**
   TALUK OFFICE, KOTTAYAM TALUK, KOTTAYAM.

3. **THE REVENUE DIVISIONAL OFFICER,**
   DISTRICT COLLECTORIATE,
   KOTTAYAM.

4. **THE STATE OF KERALA,**
   REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT,
   GOVERNMENT SECRETARIAT, TRIVANDRUM

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 22/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.21725/2001 IN OP. NO.13630/2001

DISMISSED

22.02.2007 **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE REGISTRATION CERTIFICATE ISSUED IN AUGUST, 1991 FROM THE REGISTRAR OF SOCIETIES INFAVOUR OF HOLY QUEENS PROVINCE, CHANGANASSERY, WITH REG. NO.K-409/91.

EXT.P2:- COPY OF THE PLAIN OF THE BUILDINGS CONSTRUCTED BY THE PETITIONER LEADING TO THE ISSUANCE OF EX.T.P3.

EXT.P3:- COPY OF THE DEMAND NOTICE DT.13.2.01 ISSUED BY THE 2ND RESPONDENT.

EXT.P4:- COPY OF THE MEMORANDUM OF APPEAL DT.24.3.01 FILED BEFORE THE 3RD RESPONDENT BY THE PETITIONER.

EXT.P5:- COPY OF THE ORDER DT.28.3.01 OF THE 3RD RESPONDENT REJECTING THE APPEAL FILED BY THE PETITIONER.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

O.P.No.13630 of 2001-V

Dated this the 22nd day of February, 2007.

JUDGMENT

The petitioner challenges Ext.P3 order demanding building tax for a building constructed by her. She claims exemption from payment of tax, on the ground that the building is used for religious and charitable purposes. She further submits, she could not raise this contention before the Tahsildar since no notice of assessment was served on her. It is also complained that even the assessment order was not issued to her, only the demand notice was issued.

2. Heard the learned Government Pleader for the respondents also.

3. The second respondent is directed to refer the above dispute for decision by the Government, within one month from the date of production of a copy of this judgment. Upon receipt of the file from the second respondent, the Government shall take a decision in the matter, within three months thereafter, after affording an opportunity of being heard to the petitioner. If the petitioner produces a copy of this judgment before the second respondent within one month from today, no recovery shall be made pursuant to Ext.P3, till the Government takes a decision, as directed above. Further recovery,

after the decision of the Government, needless to say, will be in accordance with that order.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
MS JUDGE.

K.BALAKRISHNAN NAIR, J.

O.P.NO.13630 OF 2001-V

J U D G M E N T

DATED 22ND FEBRUARY,2007